



Chart B – For Children and Other Dependents

If your parent (or someone else) can claim you as a dependent, use this table to see if you must file a return.

In this table, unearned income includes taxable interest, ordinary dividends, and capital gain distributions. It also includes unemployment compensation, taxable social security benefits, pensions, annuities, and distributions of unearned income from a trust. Earned income includes wages, tips, professional fees, and taxable scholarship and fellowship grants. Gross income is the total of your unearned and earned income.

Caution. *If your gross income was \$3,650 or more, you usually cannot be claimed as a dependent unless you are a qualifying child. For details, see Exemptions for Dependents.*

Single dependents— Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
 1. Your unearned income was more than \$950.
 2. Your earned income was more than \$5,700.
 3. Your gross income was more than the larger of —
 - a. \$950, or
 - b. Your earned income (up to \$5,400) plus \$300.
- ☐ **Yes.** You must file a return if **any** of the following apply.
 1. Your unearned income was more than \$2,350 (\$3,750 if 65 or older **and** blind).
 2. Your earned income was more than \$7,100 (\$8,500 if 65 or older **and** blind).
 3. Your gross income was more than the larger of—
 - a. \$2,350 (\$3,750 if 65 or older **and** blind), or
 - b. Your earned income (up to \$5,400) plus \$1,700 (\$3,100 if 65 or older **and** blind).

Married dependents—Were you **either** age 65 or older **or** blind?

- ☐ **No.** You must file a return if **any** of the following apply.
 1. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 2. Your unearned income was more than \$950.
 3. Your earned income was more than \$5,700.
 4. Your gross income was more than the larger of —
 - a. \$950, or
 - b. Your earned income (up to \$5,400) plus \$300.
- ☐ **Yes.** You must file a return if **any** of the following apply.
 1. Your gross income was at least \$5 and your spouse files a separate return and itemizes deductions.
 2. Your unearned income was more than \$2,050 (\$3,150 if 65 or older **and** blind).
 3. Your earned income was more than \$6,800 (\$7,900 if 65 or older **and** blind).
 4. Your gross income was more than the larger of—
 - a. \$2,050 (\$3,150 if 65 or older **and** blind), or
 - b. Your earned income (up to \$5,400) plus \$1,400 (\$2,500 if 65 or older **and** blind).